

ID: CCA-618129-09

Number: **200953019**

Office:

Release Date: 12/31/2009

UILC: 6664.03-00

From:

Sent: Friday, June 19, 2009 9:02AM

To:

Cc:

Subject: RE: Tax Opinion Question

I just confirmed with [redacted] that the "grandfather clause" allows the TP to continue to rely on the pre-enactment opinion in subsequent years, so the penalty for [redacted] and [redacted] may be conceded assuming you have determined that the TP has reasonable cause per the pre-amendment language.

Please call me if you have any questions.

Thanks